

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.820 Preservation of Books During Pendency of Assessment Proceedings
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TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.820 Preservation of Books During Pendency of Assessment Proceedings

However, if a Notice of Tax Liability has been issued, and if the questions raised thereby have not been completely disposed of, books and records reflecting receipts received during the period covered by such Notice of Tax Liability must be preserved until the termination of all proceedings before the Department and before any court upon review.

(**Source:** Amended at 5 Ill. Reg. 12782, effective November 2, 1981)